

HOUSE BILL No. 1154

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-4.1-1-3.

Synopsis: Inheritance tax. Provides, for purposes of the inheritance tax, that a stepchild of the transferor is a Class A transferee.

Effective: July 1, 2004.

Leonard, Scholer, Austin

January 13, 2004, read first time and referred to Committee on Judiciary.

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Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

HOUSE BILL No. 1154

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-4.1-1-3 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 3. (a) "Class A
3 transferee" means a transferee who is:

- 4 (1) a lineal ancestor ~~or of the transferor~~;
5 (2) a lineal descendant of the transferor; ~~or~~
6 (3) a stepchild of the transferor.

7 (b) "Class B transferee" means a transferee who is a:

- 8 (1) brother or sister of the transferor;
9 (2) descendant of a brother or sister of the transferor; or
10 (3) spouse, widow, or widower of a child of the transferor.

11 (c) "Class C transferee" means a transferee, except a surviving
12 spouse, who is neither a Class A nor a Class B transferee.

13 (d) For purposes of this section, a legally adopted child is to be
14 treated as if ~~he~~ **the child** were the natural child of ~~his~~ **the child's**
15 adopting parent. For purposes of this section, if a relationship of loco
16 parentis has existed for at least ten (10) years and if the relationship
17 began before the child's fifteenth birthday, the child is to be considered



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1 the natural child of the loco parentis parent.

2 (e) As used in this section, "stepchild" means a child of the
3 transferor's surviving, deceased, or former spouse who is not a
4 child of the transferor.

5 SECTION 2. [EFFECTIVE JULY 1, 2004] IC 6-4.1-1-3, as
6 amended by this act, applies to the estate of an individual who dies
7 after June 30, 2004.

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